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SENATOR CHAMBERS: Senator Wickersham, is it true that the current law has the words "or who"?

SENATOR WICKERSHAM: That's correct.

SENATOR CHAMBERS: And even though that language is explicit and in the law, the Revenue Department presumed to amend the law and not abide by it? Is that where we are?

SENATOR WICKERSHAM: No, Senator Chambers, I would not characterize that as the state of the law. The Department of Revenue adopted rules and regulations, as I understand it, that are in conformity with the expressed intent of the Legislature when we passed the bill, or at least the intent that was expressed by those persons who were supporting the legislation. And that's my understanding of what they've done.

SENATOR CHAMBERS: So, what is it that they've done? They ignored the "or"?

SENATOR WICKERSHAM: They have...they have adopted, as I understand it, rules and regulations that will award a disability homestead exemption to persons who have a physical disability and have lost all mobility, such as to preclude locomotion without the regular use of mechanical aids or a prosthesis, et cetera.

SENATOR CHAMBERS: So, both those elements must be present,...

SENATOR WICKERSHAM: That's correct.

SENATOR CHAMBERS: ...based...thank you. Members of the Legislature, what the Revenue Department did is illegal, it is unconstitutional, it is wrong, and any family that met the requirements of the law can recover, I believe. It's not necessary for us to do what we're doing here. If the Revenue Department has the power to amend our statutes, I'm surprised that everybody on this floor is not indignant and outraged. You got a bunch of bureaucrats over there who have decided that the law does not mean what the law says. You know what a court will say when it's interpreting statutes? It is not going to look at whether the particular statute is wise, it's not going to look